

United States Bankruptcy Court
Southern District of New York

October 2, 2010

In re: Lehman Brothers Holdings Inc., et al., Debtors
Chapter 11 Case No. 08-13555 (JMP)
(Jointly Administered)

Opposition to Debtors' Omnibus Objection to Claims (Late Filed Claims)

Creditor Name and Address:

RIVKIN, JACK L.
PO BOX 2249
AMAGANSETT, NY 11930

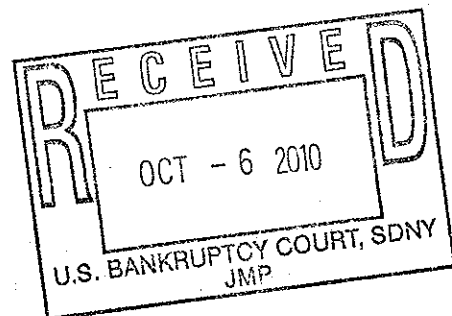
Claim Number: 66375

Date Filed: 3/8/2010

Classification and Amount: UNSECURED \$6,815,723.30

Honorable James M. Peck
One Bowling Green
Courtroom 601
New York, New York 10004

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153
Attn: Shai Waisman, Esq.



Office of the United States Trustee for the Southern District of New York
33 Whitehall Street
21st Floor
New York, New York 10004
Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq.,
Linda Riffkin, Esq., Tracy Hope Davis, Esq.

Milbank, Tweed, Hadley & McCloy LLP
1 Chase Manhattan Plaza
New York, New York 10005
Attn: Dennis O'Donnell, Esq., Evan Fleck, Esq.

Subj: Opposition to the Disallowance and Expungement of claim number 66375

I oppose the Disallowance and Expungement of the above claim on the basis that the information regarding the amount, \$6,815,723.30, was not provided to me by the Human Resources Departments of both Lehman Brothers and Neuberger Berman until after the Bar Date of September 22, 2009. That can be seen in the documents that were provided at the time the claim was filed. In addition, as indicated in the documents I would reiterate that the amount represented compensation that had been fully vested and

expensed by Lehman since I was beyond retirement age in April, 2008, when my retirement from the subsidiary, Neuberger Berman, was announced. I was 67 at the time. The amount was not "at risk" as would have been the case for an employee, particularly one under retirement age.

At the moment I have the ultimate authority to reconcile, settle, or otherwise resolve the claim.

A handwritten signature in black ink, appearing to read 'J. Rivkin', written over a horizontal line.

Jack L. Rivkin
PO Box 2249
Amagansett, New York 11930
(h) 631 267-3776
(c) 917 301-2439